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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2018

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning 09-01-2018 , and ending 08-31-2019

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

VETERANS OF FOREIGN WARS OF THE UNITED STATES

Doing business as

Number and street (or P O box if mail is not delivered to street address)

Room/suite

406 W 34TH ST

City or town, state or province, country, and ZIP or foreign postal code

KANSAS CITY, MO 64111

D Employer identification number

44-0474290

E Telephone number

(816) 756-3390

G Gross receipts \$ 177,302,435

F Name and address of principal officer

DEBRA ANDERSON

406 W 34TH ST

KANSAS CITY, MO 64111

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☐ 501(c)(3) ☒ 501(c) (19) ◀(insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW VFW ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1899

M State of legal domicile

Part I

Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

ASSISTING VETERANS, MILITARY PERSONNEL AND THEIR FAMILIES, ADVOCACY FOR VETERANS AND ACTIVE DUTY PERSONNEL, HISTORICAL EDUCATION AND COMMEMORATION, PROMOTING PATRIOTISM, YOUTH ACTIVITIES AND COMMUNITY SERVICE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

63

4 Number of independent voting members of the governing body (Part VI, line 1b)

57

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)

242

6 Total number of volunteers (estimate if necessary)

3,000

7a Total unrelated business revenue from Part VIII, column (C), line 12

3,379,452

7b Net unrelated business taxable income from Form 990-T, line 34

-122,793

Revenue

8 Contributions and grants (Part VIII, line 1h)

74,785,527

9 Program service revenue (Part VIII, line 2g)

15,227,262

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

7,814,960

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

4,523,053

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

102,350,802

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

11,826,753

14 Benefits paid to or for members (Part IX, column (A), line 4)

0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16,968,233

16a Professional fundraising fees (Part IX, column (A), line 11e)

1,681,936

b Total fundraising expenses (Part IX, column (D), line 25) ▶29,700,292

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

68,784,336

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

99,261,258

19 Revenue less expenses Subtract line 18 from line 12

3,089,544

Expenses

20 Total assets (Part X, line 16)

291,763,327

21 Total liabilities (Part X, line 26)

187,722,161

22 Net assets or fund balances Subtract line 21 from line 20

104,041,166

Net Assets or Fund Balances

Beginning of Current Year

End of Year

Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Signature of officer

2020-01-02

Date

DEBRA ANDERSON QUARTERMASTER GENERAL

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date 2020-01-02

Check ☐ if self-employed

PTIN P00943320

Firm's name ▶ PRAGER METIS CPAS LLC

Firm's EIN ▶ 06-1667465

Firm's address ▶ 1360 BEVERLY ROAD SUITE 300

MCLEAN, VA 22101

Phone no (703) 821-0702

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2018)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission

THE ORGANIZATION'S PURPOSE IS TO PROVIDE FRATERNAL, PATRIOTIC, HISTORICAL, AND EDUCATIONAL SERVICES, TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG MEMBERS, TO ASSIST WORTHY VETERANS, TO PERPETUATE THE MEMORY AND HISTORY OF OUR DEAD, AND TO ASSIST THEIR WIDOWS AND ORPHANS, TO MAINTAIN TRUE ALLEGIANCE TO THE GOVERNMENT OF THE UNITED STATES OF AMERICA, AND FIDELITY TO ITS CONSTITUTION AND LAWS, TO FOSTER TRUE PATRIOTISM, TO MAINTAIN AND EXTEND THE INSTITUTIONS OF AMERICAN FREEDOM, AND TO PRESERVE AND DEFEND THE UNITED STATES FROM ALL OF HER ENEMIES, WHOMSOEVER

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a	(Code)	(Expenses \$	26,990,862	including grants of \$	10,023,907)	(Revenue \$)
See Additional Data						























4b	(Code)	(Expenses \$	16,036,154	including grants of \$	631,237)	(Revenue \$)
See Additional Data						

4c	(Code)	(Expenses \$	13,676,458	including grants of \$	559,180)	(Revenue \$)
See Additional Data						

4d	Other program services (Describe in Schedule O)				
	(Expenses \$		including grants of \$		(Revenue \$)

4e	Total program service expenses ▶	56,703,474
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	No
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 	17 Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 	21 Yes	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III 	22 Yes	

Part IV Checklist of Required Schedules (continued)

	Yes	No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	No
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a Yes	
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 734	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c Yes	

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	242	2b	Yes	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?				3a	Yes	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O				3b	Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?				4a		No
b If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)						
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?				5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?				5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?				5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?				6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?				6b		
7 Organizations that may receive deductible contributions under section 170(c).						
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?				7a		No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?				7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?				7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year				7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?				7e		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				7f		
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?				7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?				7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?						
				8		
9a Did the sponsoring organization make any taxable distributions under section 4966?				9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?				9b		
10 Section 501(c)(7) organizations. Enter						
a Initiation fees and capital contributions included on Part VIII, line 12				10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities				10b		
11 Section 501(c)(12) organizations. Enter						
a Gross income from members or shareholders				11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)				11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?						
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year				12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.						
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O				13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans				13b		
c Enter the amount of reserves on hand				13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?				14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O				14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N				15		No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O				16		No

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	Yes	
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official.		No
15b	Other officers or key employees of the organization.	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed: AK, AZ, AR, CO, CT, FL, GA, IL, KY, LA, ME, MD, MN, MS, NH, NJ, NY, NC, ND, OH, OK, PA, SC, TN, UT, WA, WV

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 ▶ DEBRA ANDERSON 406 W 34TH ST KANSAS CITY, MO 64111 (816) 756-3390

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

[illegible]

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

[illegible]

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	1,948,202	0	329,549

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► 22

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A)	(B)	(C)
Name and business address	Description of services	Compensation
<p>AEGIS PROCESSING SOLUTIONS</p> <p>240 SE MADISON ST TOPEKA, KS 66607</p>	CAGING SERVICES	1,021,426
<p>QUAD GRAPHICS PRINTING CORP</p> <p>PO BOX 98668 CHICAGO, IL 60693</p>	PRINTING SERVICES	962,756
<p>COMMERCE REGISTER INC</p> <p>PO BOX 190 MIDLAND PARK, NJ 07432</p>	DATA PROCESSING SERVICES	915,037
<p>INNOVAIRRE STUDIOS INC</p> <p>528 ROUTE 13 STE 200 MILFORD, NH 03055</p>	FUNDRAISING SERVICES	831,512
<p>THE QUALITY ROOFING COMPANY</p> <p>1315 W 8TH ST KANSAS CITY, MO 64101</p>	BUILDING REPAIRS	664,509

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 32

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a				
	b	Membership dues . . .	1b				
	c	Fundraising events . . .	1c				
	d	Related organizations	1d	2,450,225			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	69,041,940			
	g	Noncash contributions included in lines 1a - 1f \$					
	h	Total. Add lines 1a-1f		71,492,165			
Program Service Revenue			Business Code				
	2a	MEMBERSHIP DUES	900099	8,699,820	8,699,820		
	b	ADVERTISING REVENUE	541800	3,501,864		3,501,864	
	c	CONVENTION REGISTRATION & BOOTH	900099	284,888		284,888	
	d	RENTAL INCOME FROM AFFILIATES	531390	224,012		224,012	
	e	ADMINISTRATIVE SERVICES	900099	62,655	62,655		
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		12,773,239			
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts)	4,165,521		4,165,521	
	4		Income from investment of tax-exempt bond proceeds				
	5		Royalties	2,804,263		2,804,263	
	6a	(i) Real					
		(ii) Personal					
		1,115,958					33,105
		734,376					58,419
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)		356,268		-25,314	381,582
	7a	(i) Securities					
		(ii) Other					
		78,286,093					2,788
		75,529,102					26,190
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)		2,733,589		2,733,589	
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18		a			
	b	Less direct expenses		b			
	c	Net income or (loss) from fundraising events					
9a	Gross income from gaming activities See Part IV, line 19		a				
b	Less direct expenses		b				
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances		a				
b	Less cost of goods sold		b				
c	Net income or (loss) from sales of inventory			3,136,452	3,135,809	643	
Miscellaneous Revenue		Business Code					
11a	SUBSCRIPTION REVENUE		511120	7,794		7,794	
b	LOSS FROM PASSIVE INVESTMENTS		900001	-97,741		-97,741	
c							
d	All other revenue						
e	Total. Add lines 11a-11d			-89,947			
12	Total revenue. See Instructions			97,371,550	11,898,284	3,379,452	10,601,649

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	9,045,664	9,045,664		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	2,034,686	2,034,686		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	133,974	133,974		
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	1,085,989	552,083	533,906	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	11,702,068	9,502,048	1,759,635	440,385
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	1,068,515	855,577	174,046	38,892
9 Other employee benefits.	2,527,652	1,961,803	453,048	112,801
10 Payroll taxes.	1,026,537	818,552	173,653	34,332
11 Fees for services (non-employees):				
a Management.				
b Legal.	215,330		215,330	
c Accounting.	183,115		183,115	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.	1,256,642			1,256,642
f Investment management fees.	544,580		544,580	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	4,320,028	857,286	733,478	2,729,264
12 Advertising and promotion.	632,184	602,686	29,498	
13 Office expenses.	1,842,393	1,124,657	662,764	54,972
14 Information technology.				
15 Royalties.				
16 Occupancy.	1,131,648	919,448	144,139	68,061
17 Travel.	1,534,276	1,159,502	368,875	5,899
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	2,766,765	2,756,246	10,519	
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	1,083,582	871,380	149,055	63,147
23 Insurance.	208,182	171,058	16,418	20,706
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a DIRECT MAIL, DUES NOTIC	43,223,042	17,693,592	659,370	24,870,080
b VFW MAGAZINE & OTHER PU	4,473,772	4,473,772		
c OTHER PROGRAMMATIC ACTI	992,746	992,746		
d MISCELLANEOUS	171,417	145,594	20,712	5,111
e All other expenses	40,234	31,120	9,114	
25 Total functional expenses. Add lines 1 through 24e.	93,245,021	56,703,474	6,841,255	29,700,292
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720).	41,346,693	16,855,025	244,993	24,246,675

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		2,700	1	2,700
	2	Savings and temporary cash investments		6,606,493	2	15,527,071
	3	Pledges and grants receivable, net		577,638	3	670,630
	4	Accounts receivable, net		1,638,444	4	4,265,891
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,909,480	8	1,962,375
	9	Prepaid expenses and deferred charges		4,236,778	9	4,194,694
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a	35,619,791		
	b	Less: accumulated depreciation	10b	26,628,239		
	11	Investments—publicly traded securities		255,922,233	11	199,294,510
	12	Investments—other securities. See Part IV, line 11		11,088,467	12	14,116,343
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		576,252	15	508,814
16	Total assets. Add lines 1 through 15 (must equal line 34)		291,763,327	16	249,534,580	
Liabilities	17	Accounts payable and accrued expenses		8,991,637	17	10,023,404
	18	Grants payable		402,210	18	312,370
	19	Deferred revenue		33,357,513	19	33,389,427
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		144,970,801	25	106,776,257
	26	Total liabilities. Add lines 17 through 25		187,722,161	26	150,501,458
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		97,424,239	27	92,562,298
	28	Temporarily restricted net assets		6,616,927	28	6,470,824
	29	Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
33	Total net assets or fund balances		104,041,166	33	99,033,122	
34	Total liabilities and net assets/fund balances		291,763,327	34	249,534,580	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	97,371,550
2	Total expenses (must equal Part IX, column (A), line 25)	2	93,245,021
3	Revenue less expenses Subtract line 2 from line 1	3	4,126,529
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	104,041,166
5	Net unrealized gains (losses) on investments	5	-2,890,540
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-6,244,033
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	99,033,122

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:
Software Version:
EIN: 44-0474290
Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990 (2018)

Form 990, Part III, Line 4a:

VETERANS SERVICE ACTIVITIES - THE VFW MISSION INCLUDES THE MANDATE TO PRESERVE AND STRENGTHEN COMRADESHIP AMONG VETERANS AND TO PROVIDE ASSISTANCE TO THEM, THEIR WIDOWS AND ORPHANS TO MEET THIS OBLIGATION, THE VFW DELIVERS A BROAD RANGE OF PROGRAMS AND SERVICES TO VETERANS THROUGH A NATIONAL ORGANIZATION STRUCTURE THAT EXTENDS TO POSTS IN COMMUNITIES THROUGHOUT THE COUNTRY AT THE STATE LEVEL, THE DEPARTMENT SERVICE OFFICER PLAYS A KEY ROLE IN ASSISTING VETERANS IN DEALING WITH THE DEPARTMENT OF VETERANS AFFAIRS AND OTHER AGENCIES THESE OFFICERS ARE FORMALLY TRAINED AND ACCREDITED TO REPRESENT BOTH MEMBER AND NON-MEMBER VETERANS AND THEIR DEPENDENTS OR SURVIVORS IN APPLYING FOR AND OBTAINING DEPARTMENT OF VETERANS AFFAIRS (VA) BENEFITS THE VFW NATIONAL VETERANS SERVICE STAFF PROVIDES ADDITIONAL SPECIALIZED EXPERTISE SUCH AS REPRESENTATION AT THE VA BOARD OF VETERANS APPEALS AND AT THE PRE-DISCHARGE POINTS FOR SOON-TO-BE DISCHARGED ACTIVE DUTY MILITARY PERSONNEL THIS STRUCTURE ENSURES THAT NO VETERAN, DEPENDENT OR SURVIVOR NEEDS TO DEAL WITH THE AGENCIES ADMINISTERING VETERAN'S PROGRAMS WITHOUT EXPERT REPRESENTATION IN ADDITION, THEY ADVOCATE DIRECTLY WITH GOVERNMENTAL AGENCIES TO RESOLVE ISSUES IMPACTING VETERANS THE VFW EXPENDED \$394,000 TO PROVIDE TRAINING TO 254 SERVICE OFFICERS AT BASIC, ADVANCED, AND PROFICIENCY TRAINING CONFERENCES THIS TRAINING ENSURES VFW SERVICE OFFICERS REMAIN PROFICIENT IN UNDERSTANDING VETERANS BENEFIT PROGRAMS AND POLICIES TO PROVIDE QUALITY REPRESENTATION TO THEIR CLIENTS, WHO OFTEN MAINTAIN RELATIONSHIPS WITH THE VFW AS THEIR VA REPRESENTATION FOR YEARS AFTER FILING AN INITIAL CLAIM FOR THE 2019 FEDERAL FISCAL YEAR, DEPARTMENT OF VETERANS AFFAIRS REPORTED THAT MORE THAN 536,000 VETERANS AND ELIGIBLE DEPENDENTS REPRESENTED BY VFW SERVICE OFFICERS RECEIVED MORE THAN \$9 BILLION IN EARNED BENEFITS THE VFW ALSO PROVIDED \$60,000 FOR FREE PHONE CARDS SO THAT DEPLOYED TROOPS AND TROOPS IN HOSPITALS COULD MAKE OVER 12,000 CALLS HOME AND TALK WITH LOVED ONES AT NO COST TO THE SERVICE MEMBER ADDITIONALLY, THE VFW PROVIDED OVER \$1 33 MILLION IN HELP-A-HERO SCHOLARSHIPS TO 338 SERVICE MEMBERS AND VETERANS TO HELP THEM COMPLETE EDUCATIONAL GOALS THIS PROGRAM PROVIDES UP TO \$5,000 IN SCHOLARSHIPS TO VETERANS OR CURRENT MILITARY PERSONNEL WITH A RANK OF E-5 OR BELOW VFW NATIONAL LEGISLATIVE SERVICE SERVES VETERANS, SERVICE MEMBERS, AND THEIR FAMILIES THROUGH PROTECTION AND ENHANCEMENT OF FEDERAL BENEFITS THIS SERVICE ENSURES THE VIEWS OF VETERANS ARE PRESENTED TO LEGISLATORS AND PROVIDES RECOMMENDATIONS CONCERNING PROPOSED LEGISLATION THE MEMBERSHIP IS KEPT INFORMED OF THESE ACTIVITIES THROUGH THE VFW MAGAZINE, THE VFW ACTION CORPS AND OTHER PRINT AND DIGITAL MATERIAL VFW REGULARLY APPEALS TO LAWMAKERS AND DEFENSE LEADERSHIP TO ENSURE THE HIGHEST LEVEL OF TRAINING, EQUIPMENT AND COMPENSATION FOR AMERICA'S SOLDIERS, SAILORS, AIRMEN, MARINES AND COAST GUARD PERSONNEL

Form 990, Part III, Line 4b:

FRATERNAL ACTIVITIES AND MEMBER SERVICES - FRATERNAL ACTIVITIES AND MEMBER SERVICES ARE VITAL SUPPORT COMPONENTS TO THE VFW NATIONAL HEADQUARTERS AS IT WORKS TO ACCOMPLISH THE VFW MISSION AT STATE AND LOCAL LEVELS THIS SUPPORT INCLUDES GRANTS OF \$630,000 AND TRAINING TO PROVIDE LEADERSHIP AND ADMINISTRATION WITH THE INFORMATION AND INCENTIVES NEEDED TO MOBILIZE VOLUNTEER EFFORTS IN LOCAL COMMUNITIES AROUND THE WORLD THESE EFFORTS INCLUDE PATRIOTIC ACTIVITIES, COMMUNITY PROJECTS, YOUTH ACTIVITIES AND SUPPORT OF ACTIVE DUTY MILITARY PERSONNEL, GUARD AND RESERVES THE VFW NATIONAL HEADQUARTERS ALSO PROVIDES DUES PROCESSING SERVICES, FUNDRAISING SERVICES, AND OTHER ADMINISTRATIVE SUPPORT TO ALLOW THE VFW STATE AND LOCAL LEVELS TO FOCUS THEIR RESOURCES ON VETERAN SERVICE AND COMMUNITY SERVICE ACTIVITIES VFW PROVIDES A MAGAZINE AND EMBLEMATIC SUPPLIES TO MEMBERS AND VETERANS TO PROMOTE HISTORICAL EDUCATION, AND COMMEMORATION AND PROMOTION OF PATRIOTIC SUPPORT AND ACTIVITIES THE VFW MAGAZINE ENSURES MEMBERS AND THE GENERAL PUBLIC REMAIN APPRISED OF LEGISLATIVE AND ADMINISTRATIVE ISSUES CONCERNING VETERANS, HEALTH PROBLEMS CONFRONTING VETERANS, HISTORICAL AND COMMEMORATIVE EVENTS AND ACTIVITIES, SUPPORT PROVIDED BY MEMBERS IN SUPPORT OF VFW-SPONSORED PROGRAMS IN THEIR LOCAL COMMUNITIES AND OTHER INFORMATION TO ENCOURAGE MEMBERS TO TAKE ACTION

Form 990, Part III, Line 4c:

COMMUNITY SERVICE AND PUBLIC AWARENESS - COMMUNITY SERVICE IS A MAJOR PRIORITY OF THE VFW THE VFW'S MISSION INCLUDES MAINTAINING TRUE ALLEGIANCE TO THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND FIDELITY TO ITS CONSTITUTION AND LAWS, FOSTERING TRUE PATRIOTISM AND LOVE OF COUNTRY, AND MAINTAINING AND EXTENDING THE INSTITUTIONS OF AMERICAN FREEDOM TO FULFILL THESE OBJECTIVES, THE VFW HAS A COMPREHENSIVE SET OF EDUCATIONAL AND INFORMATIONAL PROGRAMS, MATERIALS, AND ACTIVITIES THAT REACH OUT TO EVERY AMERICAN VIRTUALLY EVERY DAY OF THE YEAR THE MAJOR ELEMENTS OF VFW COMMUNITY SERVICE INCLUDE COMMUNITY ACTIVITIES, CITIZENSHIP EDUCATION, SAFETY PROGRAMS, AND YOUTH ACTIVITIES COMMUNITY ACTIVITIES INCLUDE ASSISTANCE IN CONDUCTING BLOOD DRIVES, RECYCLING PROGRAMS, AND NEIGHBORHOOD AND HIGHWAY BEAUTIFICATION PROJECTS, AID TO SENIOR CITIZENS, VOLUNTEERING IN HOSPITALS AND NURSING HOMES, AND ASSISTING FAMILIES IN TIMES OF PERSONAL TRAGEDY OR ILLNESS, AND ASSISTANCE TO CHURCHES AND SCHOOLS THROUGH VOLUNTEERING AND SPEAKER PROGRAMS CITIZENSHIP EDUCATION, MATERIALS, AND ACTIVITIES ARE GEARED TO REMIND, EDUCATE, AND INFORM CITIZENS OF THEIR COUNTRY'S TRADITIONS, FREEDOMS, AND THE NEED TO PRESERVE AND PROTECT THEM KEY ELEMENTS OF CITIZENSHIP EDUCATION INCLUDES PUBLICATIONS AND DISSEMINATION OF INFORMATION HONORING THE FLAG, PROPER FLAG DISPLAY, THE FLAG HISTORY AND THE FLAG CODE AS WELL AS PERIODIC DISTRIBUTION OF FREE FLAGS SUPPORT OF CITIZENSHIP EDUCATION IN SCHOOLS THROUGH DISTRIBUTION OF CITIZENSHIP EDUCATION MATERIALS AND SCHOOL FOLDERS CONTAINING COPIES OF THE DECLARATION OF INDEPENDENCE, THE CONSTITUTION, AND OTHER IMPORTANT HISTORICAL DOCUMENTS, PUBLICATION AND DISSEMINATION OF INFORMATION CONCERNING OFFICIAL PATRIOTIC HOLIDAYS SUCH AS MEMORIAL DAY, V-J DAY, VETERANS DAY, AND D-DAY, CELEBRATION OF PATRIOTIC HOLIDAYS THROUGH PARTICIPATION IN PARADES, PRESENTATIONS AND ASSEMBLIES, DISTRIBUTION OF PATRIOTIC LITERATURE AND EMBLEMATIC MATERIALS TO INDIVIDUALS, ORGANIZATIONS AND SCHOOLS, AND ACTIVITIES TO SUPPORT "GET OUT THE VOTE" CAMPAIGNS AND VETERANS IN THE CLASSROOM THE SAFETY MATERIALS AND ACTIVITIES IN THE OVERALL COMMUNITY SERVICE CATEGORY INCLUDE PEDESTRIAN SAFETY, DRUG AWARENESS, RECREATIONAL SAFETY AND HOME AND FIRE SAFETY THE VFW MADE GRANTS OF \$378,000 TO ASSIST VFW POSTS AND AUXILIARIES WITH OUTREACH PROJECTS IN THEIR RESPECTIVE COMMUNITIES FOR YOUTH ACTIVITIES, THE VFW SUPPORTS AMERICA'S YOUTH ATHLETIC PROGRAMS BY ENCOURAGING LOCAL POSTS TO SPONSOR TEAMS AND PROVIDE LEADERSHIP AND MENTORING VFW ENCOURAGES AMERICA'S YOUTH TO BE GOOD CITIZENS BY PROVIDING CITIZENSHIP EDUCATIONAL MATERIALS AND HONORING OUTSTANDING COMMUNITY SERVICE BY YOUNG PEOPLE FOLLOWING THE MEDAL OF HONOR CHARACTER DEVELOPMENT PROGRAM OF INSTRUCTION VFW ENCOURAGES ACADEMIC PROGRESS AND ACHIEVEMENT THROUGH A NATIONAL SCHOLARSHIP PROGRAM FOR HIGH SCHOOL STUDENTS AND ANOTHER FOR JUNIOR HIGH STUDENTS PARTICIPATING STUDENTS MAY RECEIVE SCHOLARSHIPS AT THE LOCAL, STATE AND NATIONAL LEVEL DURING THE FISCAL YEAR, THE VFW NATIONAL HEADQUARTERS PROVIDED \$180,000 IN SCHOLARSHIPS AND AWARDS FOR STUDENTS

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KEITH E HARMAN PAST CIC - TERM END 7/19	5 00	X						147,417	0	6,882
VINCENT LAWRENCE COMMANDER-IN-CHIEF - TERM END 7/19	55 00	X		X				169,206	0	26,563
WILLIAM J SCHMITZ COMMANDER-IN-CHIEF - TERM START 8/19	5 00 55 00	X		X				148,024	0	8,328
HAROLD J ROESCH II SR VICE COMMANDER-IN-CHIEF	55 00	X		X				67,401	0	2,568
MATTHEW M MIHELICIC JR VICE COMMANDER-IN-CHIEF	55 00	X		X				0	0	0
BERNARD J DUFFY ADJUTANT GENERAL - TERM END 7/18	55 00	X		X				147,152	0	14,947
KEVIN C JONES ADJUTANT GENERAL - TERM STARTED 8/18	5 00 55 00	X		X				163,595	0	43,571
DEBRA ANDERSON QUARTERMASTER GENERAL	55 00	X		X				203,900	0	42,361
JAMES G JENKINS JR NATIONAL CHAPLAIN	5 00	X		X				0	0	0
CHARLENE K COBB NATIONAL CHAPLAIN - TERM END 7/19	5 00	X		X				360	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
J DOUGLAS WHITAKER JUDGE ADVOCATE GENERAL	5 00	X		X				0	0	0
DANIEL J NAIL JUDGE ADVOCATE GENERAL-TERM END 7/19	5 00	X		X				622	0	0
CURTIS O BOHLMAN SURGEON GENERAL	5 00	X		X				0	0	0
RUTH A FAIRCHILD SURGEON GENERAL - TERM ENDED 7/18	5 00	X		X				1,029	0	0
PAUL R PHILLIPS JR NATIOANL CHIEF OF STAFF	5 00	X		X				0	0	0
JERRY W HERKER NATIONAL CHIEF OF STAFF-TRM END 7/19	5 00	X		X				3,349	0	0
DUANE T SARMIENTO INSPECTOR GENERAL	5 00	X		X				0	0	0
CHARLES L SHOEMAKER INSPECTOR GENERAL - TERM ENDED 7/19	5 00	X		X				3,103	0	0
GEORGE H JONES NATIONAL COUNCIL MEMBER	5 00	X						6,154	0	0
WALTER W WATTS JR NATIONAL COUNCIL MEMBER	5 00	X						1,575	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MICHAEL K FERGUSON NATIONAL COUNCIL MEMBER	5 00	X						1,745	0	0
ASHLEY A LITTLE NATIONAL COUNCIL MEMBER	5 00	X						7,116	0	0
EARL D FULK NATIONAL COUNCIL MEMBER	5 00	X						2,128	0	0
BRUCE R DOLAN NATIONAL COUNCIL MEMBER	5 00	X						1,148	0	0
RICHARD G DI FEDERICO JR NATIONAL COUNCIL MEMBER	5 00	X						901	0	0
WILLIAM R HALL NATIONAL COUNCIL MEMBER	5 00	X						774	0	0
NORBERTO MILLET JR NATIONAL COUNCIL MEMBER	5 00	X						480	0	0
W BENNY BACHAND NATIONAL COUNCIL MEMBER	5 00	X						2,083	0	0
ALFRED J LIPPHARDT NATIONAL COUNCIL MEMBER	5 00	X						1,893	0	0
STANLEY Y FERNANADEZ NATIONAL COUNCIL MEMBER	5 00	X						1,516	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
RICK W JOHNSON NATIONAL COUNCIL MEMBER	5 00	X						2,847	0	0
PHILIP L MAUGHAN NATIONAL COUNCIL MEMBER	5 00	X						690	0	0
JOHNNY R CAPPS NATIONAL COUNCIL MEMBER	5 00	X						3,762	0	0
CAROL L WHITMORE NATIONAL COUNCIL MEMBER	5 00	X						414	0	0
BOBBY J COX NATIONAL COUNCIL MEMBER	5 00	X						2,320	0	0
ROBERT O HENDRICKSON NATIONAL COUNCIL MEMBER	5 00	X						957	0	0
GERALD G DUGAS NATIONAL COUNCIL MEMBER	5 00	X						935	0	0
DAVID D WILLIAMS NATIONAL COUNCIL MEMBER	5 00	X						3,433	0	0
R BRIAN STURGIS NATIONAL COUNCIL MEMBER	5 00	X						1,202	0	0
ROBERT A GRASER NATIONAL COUNCIL MEMBER	5 00	X						1,992	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
GERALD J GORSKI NATIONAL COUNCIL MEMBER	5 00	X						879	0	0
THOMAS L HANSON NATIONAL COUNCIL MEMBER	5 00	X						98	0	0
STEVEN M ORGAN NATIONAL COUNCIL MEMBER	5 00	X						1,870	0	0
JESSIE L JONES NATIONAL COUNCIL MEMBER	5 00	X						0	0	0
ARTHUR J WIDHALM NATIONAL COUNCIL MEMBER	5 00	X						4,037	0	0
LARRY M GERLT NATIONAL COUNCIL MEMBER	5 00	X						952	0	0
GILBERT HERNANADEZ NATIONAL COUNCIL MEMBER	5 00	X						2,227	0	0
PAUL J LLOYD NATIONAL COUNCIL MEMBER	5 00	X						748	0	0
WILLIAM F THOMSON NATIONAL COUNCIL MEMBER	5 00	X						2,451	0	0
KATHIE D SCHIEBEL NATIONAL COUNCIL MEMBER	5 00	X						1,764	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT E BARNHART NATIONAL COUNCIL MEMBER	5 00	X						2,262	0	0
GREGORY A STAFFORD NATIONAL COUNCIL MEMBER	5 00	X						2,850	0	0
JAMES H HAPALA NATIONAL COUNCIL MEMBER	5 00	X						2,222	0	0
CHRISTOPHER W HAYNES NATIONAL COUNCIL MEMBER	5 00	X						4,728	0	0
ROBERT A CLARK NATIONAL COUNCIL MEMBER	5 00	X						1,186	0	0
BERT W KEY NATIONAL COUNCIL MEMBER	5 00	X						2,943	0	0
SHAWN C WATSON NATIONAL COUNCIL MEMBER	5 00	X						1,435	0	0
ROBERT C EILER NATIONAL COUNCIL MEMBER	5 00	X						1,395	0	0
GUYDE A LOMBARI JR NATIONAL COUNCIL MEMBER	5 00	X						1,204	0	0
AUGUSTUS SINGLETON NATIONAL COUNCIL MEMBER	5 00	X						1,658	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors											
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
RICK L WILLIAMSON NATIONAL COUNCIL MEMBER	5 00	X						6,332	0	0	
HENRY HOOPER II NATIONAL COUNCIL MEMBER	5 00	X						1,516	0	0	
DANIEL L WEST NATIONAL COUNCIL MEMBER	5 00	X						865	0	0	
DENNIS L PARIZEK NATIONAL COUNCIL MEMBER	5 00	X						1,990	0	0	
ALLSTON J GILMOND NATIONAL COUNCIL MEMBER	5 00	X						1,922	0	0	
THOMAS F GIMBLE NATIONAL COUNCIL MEMBER	5 00	X						2,102	0	0	
FREDERICK A GREEN NATIONAL COUNCIL MEMBER	5 00	X						2,086	0	0	
TODD C KINGSBURY NATIONAL COUNCIL MEMBER	5 00	X						5,833	0	0	
GUNDEL M E METZ NATIONAL COUNCIL MEMBER	5 00	X						0	0	0	
RODNEY A BIRKLE NATIONAL COUNCIL MEMBER	5 00	X						3,162	0	0	

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN W DAVIN NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						1,949	0	0
GREGORY L BAKER NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						5,799	0	0
DARRELL A BLASBERG NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						6,079	0	0
HARRY L CROYLE NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						5,038	0	0
GARY R ANDERSON NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						6,374	0	0
PHILLIP A PIPPINS NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						5,560	0	0
JOHN L IOSSI NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						6,551	0	0
CHUCK KELLER NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						5,112	0	0
DAROLD D COUCH NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						7,291	0	0
JOHN T GIESE NATIONAL COUNCIL MEMBER-TRM END 7/19	5 00	X						5,725	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ROBERT WALLACE ASSISTANT ADJUTANT GENERAL, EXEC DIR	55 00					X		194,749	0	34,580
JOHN R MUCKELBAUER GENERAL COUNSEL	55 00					X		137,389	0	46,982
JAMES J LIERZ CONTROLLER AND MANAGER OF PURCHASING & INSURANCE	55 00					X		152,550	0	25,658
JASON HAILEY CHIEF INFORMATION OFFICER	55 00					X		121,971	0	36,224
KELLY JONES MANAGER, DEVELOPMENT	55 00					X		122,125	0	40,885

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number
44-0474290

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1

► \$

(ii) Assets included in Form 990, Part X

► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1

► \$

b Assets included in Form 990, Part X

► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a** ☐ Public exhibition
- b** ☐ Scholarly research
- c** ☐ Preservation for future generations
- d** ☐ Loan or exchange programs
- e** ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,435,663		1,435,663
b Buildings		20,997,702	14,965,719	6,031,983
c Leasehold improvements				
d Equipment		13,186,426	11,662,520	1,523,906
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				8,991,552

Part VII

Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.
See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) FUND INVESTMENTS	14,116,343	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶	14,116,343	

Part VIII

Investments—Program Related.
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX

Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

Part X

Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
LIFE MEMBER DUES FOR FUTURE DISTRIBUTION - STATE & POSTS	73,419,033
PAYABLE FOR COLLATERAL RECEIVED FOR SECURITIES LENDING	22,889,913
PENSION LIABILITY	10,467,311
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	106,776,257

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☒

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	99,973,783
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	-2,890,540
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	8,046,210
e	Add lines 2a through 2d	2e	5,155,670
3	Subtract line 2e from line 1	3	94,818,113
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	2,553,437
c	Add lines 4a and 4b	4c	2,553,437
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	97,371,550

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	99,403,193
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	8,711,609
e	Add lines 2a through 2d	2e	8,711,609
3	Subtract line 2e from line 1	3	90,691,584
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	2,553,437
c	Add lines 4a and 4b	4c	2,553,437
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	93,245,021

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 44-0474290
Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE ORGANIZATION APPLIES THE PROVISIONS OF ASC TOPIC 740, INCOME TAXES, (ASC 740) WITH RESPECT TO UNCERTAIN TAX POSITIONS ASC 740 REQUIRES THAT ALL TAX POSITIONS BE EVALUATED USING A RECOGNITION THRESHOLD AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN DIFFERENCES BETWEEN POSITIONS TAKEN IN A RETURN AND AMOUNTS RECOGNIZED IN THE FINANCIAL STATEMENTS ARE RECORDED AS ADJUSTMENTS TO INCOME TAXES PAYABLE OR RECEIVABLE, OR ADJUSTMENTS TO DEFERRED INCOME TAXES, OR BOTH ASC 740 ALSO REQUIRES EXPANDED DISCLOSURES AT THE END OF EACH ANNUAL REPORTING PERIOD NO UNCERTAIN TAX POSITIONS, OR INTEREST AND PENALTIES RELATED TO UNCERTAIN TAX POSITIONS, HAVE BEEN NOTED AND THUS NO AMOUNTS HAVE BEEN RECORDED AT AUGUST 31, 2019 OR 2018

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D	THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS \$4,215,197 VFW FOUNDATION REV ENUE INCLUDED IN THE CONSOLIDATED AUDITED F/S 792,795 RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B 3,582,798 COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B (544,580)INVESTMENT MANAGEMENT FEES \$8,046,210

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 4B	THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D	THE AMOUNT ON LINE 2D IS COMPRISED OF THE FOLLOWING AMOUNTS \$4,880,596 VFW FOUNDATION EXPENSES INCLUDED IN THE CONSOL AUDITED F/S 792,795 RENTAL EXPENSES THAT ARE INCLUDED IN PART VIII, LINE 6B 3,582,798 COST OF GOODS SOLD THAT ARE INCLUDED ON PART VIII, LINE 10B (544,580)INVESTMENT MANAGEMENT FEES \$8,711,609

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 4B	THIS REPRESENTS INTERCOMPANY ELIMINATIONS BETWEEN THE VFW AND VFW FOUNDATION ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

- Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

**Open to Public
Inspection**

Name of the organization
VETERANS OF FOREIGN WARS OF THE
UNITED STATES

Employer identification number

44-0474290

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
See Add'l Data					
3a Sub-total	0	0			129,674
b Total from continuation sheets to Part I					0
c Totals (add lines 3a and 3b)	0	0			129,674

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			EAST ASIA AND THE PACIFIC	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	64,267	ELECTRONIC FUND TRANSFER			
			EUROPE	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	48,368	ELECTRONIC FUND TRANSFER			

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **2**
- 3 Enter total number of other organizations or entities **0**

Part III	Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
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Part III can be duplicated if additional space is needed.

[illegible]

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, don't file with Form 990)* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, don't file with Form 990)* ☐ Yes ☒ No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	AS DESCRIBED IN THE CORE FORM, PART III, PARAGRAPH 4(B) OF THE STATEMENT OF PROGRAM ACCOMPLISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENTS, AND LOCAL ORGANIZATIONS, CALLED POSTS, TO HELP SUPPORT THE VETERAN SERVICE PROGRAMS AND OTHER VFW SPONSORED PROGRAMS AT THE STATE AND LOCAL LEVEL BECAUSE THE ORGANIZATION HAS MEMBERS LIVING OUTSIDE THE UNITED STATES, MANY OF WHOM ARE ON ACTIVE DUTY IN THE MILITARY OR ARE EMPLOYED BY THE U S GOVERNMENT IN OVERSEAS LOCATIONS, TWO OVERSEAS DEPARTMENTS AND SEVERAL POSTS HAVE BEEN ORGANIZED TO FACILITATE MEMBERS AND PROMOTE PROGRAMS IN THOSE AREAS THE GRANTS REFLECTED IN SCHEDULE F, PART I, ARE PRIMARILY GRANTS MADE TO THOSE OVERSEAS DEPARTMENTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS AND VETERAN SERVICE SUPPORT IN THOSE AREAS PERIODIC FINANCIAL REPORTS ARE SUBMITTED BY THESE DEPARTMENTS IN ADDITION, SPECIFIC DOCUMENTATION MUST BE SUBMITTED TO JUSTIFY MOST GRANTS, INCLUDING THOSE RELATED TO MEMBERSHIP PROMOTION FINALLY, NATIONAL REPRESENTATIVES PERIODICALLY VISIT THESE DEPARTMENTS AND OBSERVE FIRSTHAND THE MANNER IN WHICH FUNDS ARE EXPENDED IN ADDITION, GRANTS HAVE BEEN MADE TO POSTS IN THOSE AREAS IN MOST INSTANCES THOSE GRANTS WERE MADE TO SUPPORT ACTIVITIES RELATING TO ASSISTING ACTIVE DUTY MILITARY PERSONNEL AND THEIR FAMILIES APPLICATIONS FOR GRANTS MUST INCLUDE SPECIFIC EXPENSE INFORMATION AND RECEIPTS MUST BE PRODUCED TO VERIFY EXPENDITURES

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 3	THE METHOD USED TO ACCOUNT FOR EXPENDITURES IS THE ACCRUAL BASIS

Additional Data

Software ID:

Software Version:

EIN: 44-0474290

Name: VETERANS OF FOREIGN WARS OF THE
UNITED STATES

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	1,226
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	79,080

Form 990 Schedule F Part I - Activities Outside The United States					
(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
EUROPE	0	0	PROGRAM SERVICE GRANTS	VETERANS SERVICE AND DEPARTMENT AND POST ACTIVITIES	49,368

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SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding
Fundraising or Gaming Activities

OMB No 1545-0047
2018
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information

Name of the organization
VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number
44-0474290

Part I

Fundraising Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☒ Mail solicitations

e

☐ Solicitation of non-government grants

b

☒ Internet and email solicitations

f

☐ Solicitation of government grants

c

☒ Phone solicitations

g

☐ Special fundraising events

d

☐ In-person solicitations

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes ☐ No

b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
INNOVAIRRE STUDIOS INC 2 EXECUTIVE CAMPUS STE 200 CHERRY HILL, NJ 08002	FUNDRAISING CONSULTING		No	61,424,415	981,281	60,443,134
SPECIALIST MARKETING SERVICES 777 TERRACE AVE 401 HASBROUCK HEIGHTS, NJ 07604	INTERNET MARKETING		No	1,831,449	95,415	1,736,034
MDS COMMUNICATIONS 545 W JUANITA AVE MESA, AZ 85210	TELEMARKETING		No	305,157	203,187	101,970
DONOR SERVICES GROUP 1200 WILSHIRE BLVD STE 650 LOS ANGELES, CA 90017	TELEMARKETING & PLANNED GIVING LEAD GENERATION		No	0	10,743	-10,743
Total				63,561,021	1,290,626	62,270,395

3

List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY, DC

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat No 50083H

Schedule G (Form 990 or 990-EZ) 2018

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d)
		(event type)	(event type)	(total number)	Total events (add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____
- c** If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V)	THE AGREEMENT AND INVOICES SPECIFICALLY BREAK OUT THE PROFESSIONAL FUNDRAISING SERVICES FROM THE OTHER REIMBURSABLE COSTS OF THE DIRECT MAIL PROGRAM INNOVAIRRE STUDIOS INC WAS PAID A TOTAL OF \$24,930,809 FOR THE FUNDRAISING PROGRAM MANAGEMENT, WHICH INCLUDED THE PAYMENT FOR PRINTING, PAPER, ENVELOPES AND FULFILLMENT ITEMS \$981,281 WAS SPECIFICALLY BROKEN-OUT AS FUNDRAISING MANAGEMENT FEES

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I
(Form 990)

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018

Open to Public
Inspection

Department of the
Treasury
Internal Revenue Service

Name of the organization
VETERANS OF FOREIGN WARS OF THE
UNITED STATES

Employer identification number

44-0474290

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 12

3 Enter total number of other organizations listed in the line 1 table 88

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22

Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) EDUCATIONAL ASSISTANCE AND TRAINING	254		393,931	FMV	COSTS OF TRAINING AND CLASSES FOR SERVICE OFFICERS
(2) PHONE CARDS AND FREE "CALL DAYS" FOR MILITARY	12400		59,719	FMV	CALLING CARDS
(3) SCHOLARSHIPS AND AWARDS	438	1,508,496			
(4) RETURN TRIP TO VIETNAM FOR PURPLE HEART AWARD RECIPIENTS	10		69,540	FMV	TRAVEL COSTS FOR VIETNAM TRIP
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2	PERIODIC FINANCIAL REPORTS ARE SUBMITTED BY THESE DEPARTMENTS. IN ADDITION, SPECIFIC DOCUMENTATION MUST BE SUBMITTED TO JUSTIFY MOST GRANTS, INCLUDING THOSE RELATED TO MEMBERSHIP PROMOTION. FINALLY, NATIONAL REPRESENTATIVES PERIODICALLY VISIT THESE DEPARTMENTS AND OBSERVE FIRSTHAND THE MANNER IN WHICH FUNDS ARE EXPENDED. IN ADDITION, GRANTS HAVE BEEN MADE TO POSTS IN THOSE DEPARTMENTS. IN MOST INSTANCES THOSE GRANTS WERE MADE TO SUPPORT ACTIVITIES RELATING TO ASSISTING ACTIVE DUTY MILITARY PERSONNEL AND THEIR FAMILIES. APPLICATIONS FOR GRANTS MUST INCLUDE SPECIFIC EXPENSE INFORMATION AND RECEIPTS MUST BE PRODUCED TO VERIFY EXPENDITURES.
SCHEDULE I, PART II, QUESTION 1 (H)	PURPOSE OF GRANT - AS DESCRIBED IN THE CORE FORM, PART III, PARAGRAPH 4(B) OF THE STATEMENT OF PROGRAM ACCOMPLISHMENTS, THIS ORGANIZATION PROVIDES GRANTS TO THE STATE ORGANIZATIONS, CALLED DEPARTMENTS, AND LOCAL ORGANIZATIONS, CALLED POSTS, TO HELP SUPPORT THE VETERAN SERVICE PROGRAMS AND OTHER VFW SPONSORED PROGRAMS AT THE STATE AND LOCAL LEVEL. THE GRANTS REFLECTED IN SCHEDULE I, PART II, ARE PRIMARILY GRANTS MADE TO THOSE DEPARTMENTS AND POSTS TO FURTHER VFW PROGRAMS, INCLUDING MEMBERSHIP PROGRAMS AND VETERAN SERVICE SUPPORT IN THOSE AREAS.

Additional Data

Software ID:
Software Version:
EIN: 44-0474290
Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF ALABAMA 1231 CARMICHAEL WAY MONTGOMERY, AL 36123	63-0243614	(C)(19)	81,211				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ALASKA 500 E PARK AVE WASILLA, AK 85251	92-0017695	(C)(19)	43,216				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF ARIZONA 6423 S ASH AVE TEMPE, AZ 85283	86-0076886	(C)(19)	156,921				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF ARKANSAS 4210 EAST KIEHL AVE SHERWOOD, AR 72120	71-0184020	(C)(19)	64,991				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF CALIFORNIA 9136 ELK GROVE BLVD SUITE 100 ELK GROVE, CA 95624	94-0955210	(C)(19)	631,640				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF COLORADO 1400 CARR ST LAKEWOOD, CO 80214	84-0360493	(C)(19)	113,033				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF CONNECTICUT PO BOX 429 ROCKY HILL, CT 06067	06-0575593	(C)(4)	112,941				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF DELEWARE 6 BROOKSIDE DR WILMINGTON, DE 19804	51-0057830	(C)(4)	51,889				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF FLORIDA 543 SANCHEZ AVE OCALA, FL 34470	59-0494095	(C)(19)	371,617				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF GEORGIA PO BOX 3025 MACON, GA 31205	58-0512677	(C)(19)	113,510				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF HAWAII 438 HOBRON LN HONULULU, HI 96815	99-0040331	(C)(19)	48,213				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF IDAHO 1425 S ROOSEVELT ST BOISE, ID 83705	82-0182104	(C)(19)	37,681				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF ILLINOIS 3300 CONSTITUTION DR SPRINGFIELD, IL 62791	36-1911490	(C)(19)	328,234				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF INDIANA 9555 E 59TH ST INDIANAPOLIS, IN 46216	35-6042820	(C)(19)	176,193				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF IOWA 3601 BEAVER AVE DES MOINES, IA 50310	42-0331186	(C)(19)	101,994				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF KANSAS 115 SW GAGE BLVD TOPEKA, KS 66606	48-0641005	(C)(19)	102,990				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF KENTUCKY 3031 POPLAR LEVEL RD LOUISVILLE, KY 40217	61-0406448	(C)(19)	88,219				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF LOUISIANA 10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-0499659	(C)(19)	61,192				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF MAINE 64 WASHBURN ST CARIBOU, ME 04736	01-0191822	(C)(19)	61,164				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MARYLAND 101 N GAY ST BALTIMORE, MD 21202	52-0517415	(C)(19)	149,388				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF MASSACHUSETTS 24 BEACON ST BOSTON, MA 02133	04-1242419	(C)(19)	191,931				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MICHIGAN 924 N WASHINGTON AVE LANSING, MI 48906	38-1133442	(C)(19)	281,214				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF MINNESOTA 20 W 12TH ST ST PAUL, MN 55155	41-0593068	(C)(19)	188,588				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MISSISSIPPI 120 N STATE ST JACKSON, MS 39201	64-0275576	(C)(4)	39,720				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF MISSOURI 3401 KNIPP DR JEFFERSON CITY, MO 65109	44-0515305	(C)(19)	192,366				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF MONTANA 1956 MT MAJO ST FT HARRISON, MT 59636	81-0225542	(C)(4)	47,761				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF NEBRASKA 2431 N 48TH ST LINCOLN, NE 68504	47-0343845	(C)(19)	78,721				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEVADA 951 D AVE N BEATTY, NV 89003	88-0055900	(C)(19)	66,478				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF NEW HAMPSHIRE 158 LIBERTY ST CONCORD, NH 03301	02-0213632	(C)(19)	60,243				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW JERSEY 171 JERSEY ST BLDG 5 TRENTON, NJ 08611	21-0586655	(C)(19)	225,928				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF NEW MEXICO PO BOX 1084 RUIDOSO DOWNS, NM 88346	85-0123009	(C)(19)	65,093				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NEW YORK 69 SAND CREEK RD ALBANY, NY 12205	13-1436995	(C)(19)	355,692				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF NORTH CAROLINA 917 NEW BERN AVE RALEIGH, NC 27611	56-0470953	(C)(19)	214,640				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF NORTH DAKOTA 1232 GOLDENWOOD DR WEST FARGO, ND 58078	45-0215848	(C)(19)	50,358				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF OHIO 35 E CHESTNUT ST COLUMBUS, OH 43215	31-4332217	(C)(19)	320,871				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF OKLAHOMA 1103 N BLACKWELDER AVE OKLAHOMA CITY, OK 73106	73-0496245	(C)(19)	96,390				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF OREGON 12440 NE HALSEY ST PORTLAND, OR 97230	93-0304245	(C)(19)	104,335				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1182480	(C)(4)	477,381				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF RHODE ISLAND 1 CAPITOL HILL PROVIDENCE, RI 02908	05-0254985	(C)(19)	46,280				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF SOUTH CAROLINA 210 GLASSMASTER RD LEXINGTON, SC 29072	57-0279614	(C)(4)	86,379				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF SOUTH DAKOTA 5009 W 12TH ST SUITE 6A SIOUX FALLS, SD 57106	46-0210486	(C)(4)	34,766				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF TENNESSEE 301 6TH AVE NASHVILLE NASHVILLE, TN 37243	62-6050445	(C)(19)	67,818				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF TEXAS 8503 NORTH IH-35 AUSTIN, TX 78753	74-0964465	(C)(19)	385,565				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF UTAH 3394 N 1000 E NORTH OGDEN, UT 84414	87-0200672	(C)(19)	50,877				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF VERMONT PO BOX 1248 MONTPELIER, VT 05601	03-0179180	(C)(19)	50,826				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF VIRGINIA 403 LEE JACKSON HWY STAUNTON, VA 24401	54-0449022	(C)(19)	199,561				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE, WA 98424	91-0454080	(C)(19)	204,587				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WEST VIRGINIA 5532 MACCORKLE AVE SW S CHARLESTON, WV 25309	55-0320759	(C)(19)	46,115				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW DEPARTMENT OF WISCONSIN 4622 DUTCH MILL RD MADISON, WI 53716	39-0677613	(C)(19)	204,684				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW DEPARTMENT OF WYOMING 7534 ROBIN DR CHEYENNE, WY 82009	83-6005906	(C)(19)	46,705				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY DEPARTMENT OF ALABAMA 13230 ALABAMA ST ELBERTA, AL 36530	63-0695811	(C)(19)	6,140				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF ARIZONA 5630 S 41ST WAY PHOENIX, AZ 85040	86-0828017	(C)(19)	9,834				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY DEPARTMENT OF CALIFORNIA 3100 FITE CIRCLE SACRAMENTO, CA 95827	94-1011531	(C)(19)	38,469				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF COLORADO PO BOX 262 SOUTH FORK, CO 81154	84-6033115	(C)(19)	11,353				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY DEPARTMENT OF FLORIDA PO BOX 773490 OCALA, FL 34477	23-7326563	(C)(19)	14,521				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF ILLINOIS PO BOX 62 AROMA PARK, IL 60910	36-2385214	(C)(19)	20,686				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW AUXILIARY DEPARTMENT OF INDIANA PO BOX 86 MORRIS, IN 47033	35-6042937	(C)(19)	11,724				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF IOWA 1812 19TH ST HARLAN, IA 51537	42-6062345	(C)(19)	5,164				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY DEPARTMENT OF KANSAS PO BOX 158 OSWEGO, KS 67356	48-0507090	(C)(19)	12,908				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF MARYLAND 26595 BLUE JAY LN HEBRON, MD 21830	52-1407051	(C)(19)	9,818				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY DEPARTMENT OF MINNESOTA 25733 JASON AVE CHISAGO CITY, MN 55013	41-0664094	(C)(19)	25,453				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF MISSOURI 2189 FOREST LANE ARNOLD, MO 63010	23-7203133	(C)(19)	10,628				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY DEPARTMENT OF NEBRASKA 311 OAK ST STEINAUER, NE 68441	47-6028250	(C)(19)	7,260				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF NEW JERSEY 1224 81ST ST NORTH BERGEN, NJ 07047	22-3086413	(C)(19)	9,110				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY DEPARTMENT OF NEW YORK 1044 BROADWAY ALBANY, NY 12204	14-1682753	(C)(19)	18,559				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF NORTH CAROLINA PO BOX 716 BETHEL, NC 27812	56-0561710	(C)(19)	9,384				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

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VFW AUXILIARY DEPARTMENT OF OKLAHOMA PO BOX 95726 OKLAHOMA CITY, OK 73143	73-6096027	(C)(19)	5,631				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF OREGON PO BOX 1134 MEDFORD, OR 97501	93-6025794	(C)(19)	6,538				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY DEPARTMENT OF PENNSYLVANIA 4002 FENTON AVE HARRISBURG, PA 17109	23-1642712	(C)(4)	19,708				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF TEXAS 2839 MCKINZIE RD 1 CORPUS CHRISTI, TX 78410	74-6074588	(C)(19)	18,576				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

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VFW AUXILIARY DEPARTMENT OF VIRGINIA 539 WESTWOOD DR RICKERSVILLE, VA 29968	54-0697456	(C)(19)	7,637				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF WASHINGTON 5213 PACIFIC HWY E FIFE, WA 98424	91-0499052	(C)(19)	11,699				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

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VFW AUXILIARY DEPARTMENT OF WEST VIRGINIA 740 LOWER DONNALLY RD CHARLESTON, WV 25304	55-6017166	(C)(19)	5,282				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
VFW AUXILIARY DEPARTMENT OF WISCONSIN PO BOX 666 SILVER LAKE, WI 16275	39-6056026	(C)(19)	21,329				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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VFW AUXILIARY NATIONAL HEADQUARTERS 406 WEST 34TH ST KANSAS CITY, MO 64111	44-0319970	(C)(19)	139,421				VETERANS SERVICE, COMMUNITY SERVICE & DEPARTMENT AND POST ACTIVITIES
BRIGHTER FUTURE FLORIDA INC 610 S BOULEVARD TAMPA, FL 33606	81-5264185	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
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CHILDREN'S MERCY HOSPITAL 2401 GILLHAM RD KANSAS CITY, MO 64108	44-0605373	(C)(3)	25,000				VETERANS SERVICE ACTIVITIES
CHISHOLM TRAIL COMMUNITIES FOUNDATION 116 WEST 8TH ST GEORGETOWN, TX 78626	74-2786718	(C)(3)	10,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FREEDOMS FOUNDATION AT VALLEY FORGE PO BOX 67 VALLEY FORGE, PA 19481	23-1657857	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES
HILLVETS FOUNDATION 625 N WASHINGTO ST 425 ALEXANDRIA, VA 22314	47-3616097	(C)(3)	10,000				VETERANS SERVICE ACTIVITIES

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
IMWRF - WHITE SANDS MISSILE RANGE F&MWR PO BOX 400 WHITE SANDS MISSILE RAN, NM 88002	02-1909440		20,000				VETERANS SERVICE ACTIVITIES
LIBERTY MEMORIAL ASSOCIATION 2 MEMORIAL DRIVE KANSAS CITY, MO 64108	43-6052673	(C)(3)	10,000				VETERANS SERVICE ACTIVITIES

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MINNESOTA WARRIORS HOCKEY 1413 THOMPSON AVE SUITE 3 SOUTH SAINT PAUL, MN 55075	32-0331684	(C)(3)	12,000				VETERANS SERVICE ACTIVITIES
PARK UNIVERSITY 8700 NW RIVER PARK DR PARKVILLE, MO 64152	44-0562048	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SEMPER FI FUND 825 COLLEGE BLVD 102 OCEANSIDE, CA 92057	26-0086305	(C)(3)	15,000				VETERANS SERVICE ACTIVITIES
TEAM RUBICON 6171 W CENTURY BLVD SUITE 310 LAS ANGELES, CA 90045	27-1720480	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES

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(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VIETNAM WOMEN VETERANS 10185 MAMMOTH AVE BATON ROUGE, LA 70814	72-1438083	(C)(19)	5,000				VETERANS SERVICE ACTIVITIES
WAR HORSES FOR VETERANS INC PO BOX 363 STILWELL, KS 66085	46-4539501	(C)(3)	5,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW NATIOANL HOME 3573 WAVERLY RD S EATON RAPIDS, MI 48827	38-1359597	(C)(3)	85,909				VETERANS SERVICE ACTIVITIES
VFW POST 10047 4337 N LAS VEGAS BLVD LAS VEGAS, NV 89115	88-0103973	(C)(19)	5,868				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 144 20 STANDISH RD ATTLEBORO, MA 02703	04-6126822	(C)(19)	5,000				VETERANS SERVICE ACTIVITIES
VFW POST 3000 4342 W AVE L QUARTZ HILL, CA 93536	95-3149300	(C)(19)	5,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 3396 PO BOX 3659 SPARKS, NV 89432	23-7292971	(C)(19)	8,000				VETERANS SERVICE ACTIVITIES
VFW POST 3513 7220 E WILSHIRE DR SCOTTSDALE, AZ 85257	86-0227444	(C)(19)	9,800				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 4103 2171 JUNIPERO SERRA BLVD 520 DALY CITY, CA 94014	23-7143384	(C)(19)	6,250				VETERANS SERVICE ACTIVITIES
VFW POST 4195 56 NE D HIGHWAY KNOB NOSTER, MO 65336	51-0146606	(C)(19)	8,385				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 5619 PO BOX 1186 FRIENDSWOOD, TX 77089	74-6063788	(C)(19)	7,200				VETERANS SERVICE ACTIVITIES
VFW POST 6786 114 DEWEY AVE EUREKA, MT 59917	81-0224566	(C)(19)	16,199				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 688 PO BOX 688 BOERNE, TX 78006	74-1907018	(C)(19)	5,000				VETERANS SERVICE ACTIVITIES
VFW POST 8108 PO BOX 2513 RIVERVIEW, FL 33568	59-3240975	(C)(19)	17,000				VETERANS SERVICE ACTIVITIES

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VFW POST 8577 1506 VETERANS AVE COPPERAS COVE, TX 76522	74-1595540	(C)(19)	5,700				VETERANS SERVICE ACTIVITIES

Schedule J

(Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury

Internal Revenue Service

Name of the organization

VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number

44-0474290

Part I

Questions Regarding Compensation

	Yes	No
<div>1a</div> <div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</div> <div> <div> <div><input checked="" type="checkbox"/></div> <div>First-class or charter travel</div> </div> <div> <div><input type="checkbox"/></div> <div>Housing allowance or residence for personal use</div> </div> </div> <div> <div> <div><input checked="" type="checkbox"/></div> <div>Travel for companions</div> </div> <div> <div><input type="checkbox"/></div> <div>Payments for business use of personal residence</div> </div> </div> <div> <div> <div><input type="checkbox"/></div> <div>Tax indemnification and gross-up payments</div> </div> <div> <div><input type="checkbox"/></div> <div>Health or social club dues or initiation fees</div> </div> </div> <div> <div> <div><input type="checkbox"/></div> <div>Discretionary spending account</div> </div> <div> <div><input type="checkbox"/></div> <div>Personal services (e.g., maid, chauffeur, chef)</div> </div> </div>		
<div>b</div> <div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</div>	1b Yes	
<div>2</div> <div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div>	2 Yes	
<div>3</div> <div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</div> <div> <div> <div><input type="checkbox"/></div> <div>Compensation committee</div> </div> <div> <div><input type="checkbox"/></div> <div>Written employment contract</div> </div> </div> <div> <div> <div><input type="checkbox"/></div> <div>Independent compensation consultant</div> </div> <div> <div><input type="checkbox"/></div> <div>Compensation survey or study</div> </div> </div> <div> <div> <div><input type="checkbox"/></div> <div>Form 990 of other organizations</div> </div> <div> <div><input checked="" type="checkbox"/></div> <div>Approval by the board or compensation committee</div> </div> </div>		
<div>4</div> <div>During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</div> <div> <div>a</div> <div>Receive a severance payment or change-of-control payment?</div> </div> <div> <div>b</div> <div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div> </div> <div> <div>c</div> <div>Participate in, or receive payment from, an equity-based compensation arrangement?</div> </div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</div>	4a Yes	
	4b	No
	4c	No
<div>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</div>		
<div>5</div> <div>For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</div> <div> <div>a</div> <div>The organization?</div> </div> <div> <div>b</div> <div>Any related organization?</div> </div> <div>If "Yes," on line 5a or 5b, describe in Part III.</div>	5a	
	5b	
<div>6</div> <div>For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</div> <div> <div>a</div> <div>The organization?</div> </div> <div> <div>b</div> <div>Any related organization?</div> </div> <div>If "Yes," on line 6a or 6b, describe in Part III.</div>	6a	
	6b	
<div>7</div> <div>For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</div>	7	
<div>8</div> <div>Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</div>	8	
<div>9</div> <div>If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</div>	9	

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

See Additional Data Table

Schedule J (Form 990) 2018

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	FIRST CLASS TRAVEL IS AUTHORIZED FOR CERTAIN OFFICERS UNDER CERTAIN CIRCUMSTANCES, BUT IS NOT GENERALLY AUTHORIZED FOR MOST OFFICERS, DIRECTORS OR KEY EMPLOYEES AND IS NOT USED, EVEN WHEN AUTHORIZED, IN MOST INSTANCES. SPOUSAL TRAVEL IS NOT GENERALLY AUTHORIZED FOR OFFICERS AND DIRECTORS, BUT IS AUTHORIZED BY WRITTEN POLICY FOR CERTAIN OFFICERS AND DIRECTORS FOR SPECIFIC ACTIVITIES.

Return Reference	Explanation
PART I, LINE 4A	BERNARD DUFFY RECEIVED AN ACCRUED SEVERANCE AND ACCRUED VACATION PAYMENT FOR HIS YEARS OF LOYAL SERVICE TO THE ORGANIZATION



Additional Data

Software ID:
Software Version:
EIN: 44-0474290
Name: VETERANS OF FOREIGN WARS OF THE UNITED STATES

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
KEITH E HARMAN PAST CIC - TERM END 7/19	(i)	137,447	0	9,970	6,882	0	154,299	0
	(ii)	0	0	0	0	0	0	0
VINCENT LAWRENCE COMMANDER-IN-CHIEF - TERM END 7/19	(i)	152,816	0	16,390	9,865	16,698	195,769	0
	(ii)	0	0	0	0	0	0	0
WILLIAM J SCHMITZ COMMANDER-IN-CHIEF - TERM START 8/19	(i)	144,733	0	3,291	7,260	1,068	156,352	0
	(ii)	0	0	0	0	0	0	0
BERNARD J DUFFY ADJUTANT GENERAL - TERM END 7/18	(i)	111,695	0	35,457	14,797	150	162,099	6,580
	(ii)	0	0	0	0	0	0	0
KEVIN C JONES ADJUTANT GENERAL - TERM STARTED 8/18	(i)	162,464	0	1,131	43,571	0	207,166	0
	(ii)	0	0	0	0	0	0	0
DEBRA ANDERSON QUARTERMASTER GENERAL	(i)	192,692	0	11,208	41,293	1,068	246,261	0
	(ii)	0	0	0	0	0	0	0
ROBERT WALLACE ASSISTANT ADJUTANT GENERAL, EXEC DIR	(i)	186,422	0	8,327	17,882	16,698	229,329	0
	(ii)	0	0	0	0	0	0	0
JOHN R MUCKELBAUER GENERAL COUNSEL	(i)	135,937	0	1,452	30,284	16,698	184,371	0
	(ii)	0	0	0	0	0	0	0
JAMES J LIERZ CONTROLLER AND MANAGER OF PURCHASING	(i)	152,350	0	200	25,522	136	178,208	0
	(ii)	0	0	0	0	0	0	0
JASON HAILEY CHIEF INFORMATION OFFICER	(i)	121,771	0	200	19,526	16,698	158,195	0
	(ii)	0	0	0	0	0	0	0
KELLY JONES MANAGER, DEVELOPMENT	(i)	121,805	0	320	24,187	16,698	163,010	0
	(ii)	0	0	0	0	0	0	0

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Name of the organization

VETERANS OF FOREIGN WARS OF THE
UNITED STATES**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

2018**Open to Public
Inspection****Employer identification number**

44-0474290

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	SEE ANSWER TO FORM 990, PART VI, SECTION A, QUESTION 1A

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	MEMBERS, ACTING THROUGH DELEGATES SELECTED BY VFW POSTS, ELECT CERTAIN NATIONAL OFFICERS AT THE NATIONAL CONVENTION. IN ADDITION, ALTHOUGH DECISIONS OF THE NATIONAL COUNCIL OF ADMINISTRATION ARE NOT SUBJECT TO APPROVAL BY THE MEMBERS, MEMBERS ACTING THROUGH DELEGATES AT THE NATIONAL CONVENTION MAY MAKE DECISIONS THAT ARE BINDING ON THE NATIONAL COUNCIL OF ADMINISTRATION AND THE ORGANIZATION.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THIS 990 WAS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT WHO WORKED WITH PROFESSIONAL EMPLOYEES IN THE ACCOUNTING DEPARTMENT OF THE VFW NATIONAL HEADQUARTERS. IT WAS REVIEWED BY THE PRINCIPAL OFFICERS OF THE ORGANIZATION PRIOR TO EXECUTION. IN ADDITION, A COPY WAS PROVIDED TO EACH MEMBER OF THE GOVERNING BODY, THE NATIONAL COUNCIL OF ADMINISTRATION, PRIOR TO THE TIME OF FILING FOR THEIR REVIEW.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	IN ORDER TO SUSTAIN THE VETERANS OF FOREIGN WARS OF THE UNITED STATES' REPUTATION AND CONTINUED SUCCESS, NATIONAL OFFICERS, COUNCIL MEMBERS, EMPLOYEES AND MEMBERS IN LEADERSHIP POSITIONS ARE EXPECTED TO CONDUCT THEMSELVES IN A PROFESSIONAL MANNER AND ADHERE TO THE HIGHEST STANDARDS OF HONESTY AND INTEGRITY ALL OF THE ABOVE NAMED INDIVIDUALS ARE REQUIRED TO EXECUTE AN APPROPRIATE ACKNOWLEDGEMENT OF ADHERENCE TO A CODE OF ETHICS POLICY UPON ASSUMING THEIR POSITIONS AND THAT NATIONAL OFFICERS, COUNCIL MEMBERS, AND KEY EMPLOYEES ARE REQUIRED TO MAKE ANNUAL DISCLAIMER OR DISCLOSURE OF CONFLICTS OF INTEREST IN ACCORDANCE WITH THE INTERNAL REVENUE SERVICE GUIDELINES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15B	THE ORGANIZATION'S CEO, THE COMMANDER-IN-CHIEF, AND THE TWO VICE COMMANDERS-IN-CHIEF ARE ELECTED BY THE NATIONAL CONVENTION AND TYPICALLY SERVE A SINGLE, ONE-YEAR TERM IN EACH POSITION THEIR COMPENSATION IS SPECIFICALLY ESTABLISHED BY THE NATIONAL COUNCIL OF ADMINISTRATION (BOARD OF DIRECTORS) AND IS SPECIFICALLY APPROVED BY THE NATIONAL COUNCIL OF ADMINISTRATION AS PART OF ITS DELIBERATION AND APPROVAL OF THE ANNUAL BUDGET THE ORGANIZATION UTILIZES THE SERVICES OF A COMPENSATION CONSULTING FIRM TO ANALYZE COMPARABILITY DATA AND ASSIST WITH ESTABLISHMENT OF A SALARY ADMINISTRATION POLICY THAT ASSIGNS ALL EMPLOYEES POSITIONS INTO GRADES BASED ON JOB DESCRIPTIONS, DUTIES AND RESPONSIBILITIES, AND ESTABLISHES A SALARY RANGE FOR EACH GRADE INCREASES IN COMPENSATION ARE BASED ON ANNUAL EVALUATIONS THE NATIONAL COUNCIL OF ADMINISTRATION, AS PART OF ITS DELIBERATION ON THE ANNUAL BUDGET, APPROVES ALL SALARIES, INCLUDING THE OFFICERS AND KEY EMPLOYEES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 18	THE VETERANS OF FOREIGN WARS OF THE UNITED STATES COMPLIES WITH IRC SECTION 6104 AND MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THESE DOCUMENTS ARE MADE AVAILABLE UPON REQUEST TO MEMBERS OF THE VETERANS OF FOREIGN WARS THE BY-LAWS OF THE ORGANIZATION ARE ALSO AVAILABLE FOR PURCHASE THROUGH THE ORGANIZATION 'S ON-LINE EMBLEMATIC SUPPLY STORE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION COST -6,244,033

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 1, QUESTION L	VETERANS OF FOREIGN WARS OF THE UNITED STATES WAS FORMED AS AN UNINCORPORATED ASSOCIATION IN 1899 IT WAS CHARTERED AS A CORPORATION IN 1936 BY AN ACT OF CONGRESS PUBLIC LAW NO 6 30 - 74TH CONGRESS (H R 11454) 36 U S C 230101 ET SEQ

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PAGE 1, QUESTION M	THE ORGANIZATION IS CONGRESSIONALLY CHARTERED HEADQUARTERS ARE LOCATED IN KANSAS CITY, MISSOURI

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART I, QUESTION 6	MORE THAN THREE THOUSAND VOLUNTEERS ARE ESTIMATED TO PARTICIPATE DIRECTLY IN THE NATIONAL ORGANIZATION ACTIVITIES THESE VOLUNTEERS SERVE ON VARIOUS COMMITTEES THAT WORK ON VETERAN S SERVICE ACTIVITIES, NATIONAL MILITARY SERVICE ACTIVITIES, LEGISLATIVE SERVICE ACTIVITIES AND COMMUNITY SERVICE ACTIVITIES MORE IMPORTANTLY, HUNDREDS OF THOUSANDS OF MEMBERS, AND THEIR FAMILIES, ARE ESTIMATED TO PARTICIPATE WITH THEIR RESPECTIVE STATE ORGANIZATIONS AND POSTS IN PROGRAMS SPONSORED OR CONDUCTED BY THE VETERANS OF FOREIGN WARS OF THE UNITED STATES FOR INSTANCE, ALMOST 9 5 MILLION HOURS OF VOLUNTEER SERVICE WERE REPORTED BY VFW POSTS TO THE VFW NATIONAL HEADQUARTERS LAST YEAR IN SUPPORT OF THE ORGANIZATION'S COMMUNITY AND VETERANS SERVICE PROGRAMS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINES 10A AND 10B	<p>PURSUANT TO ITS CONGRESSIONAL CHARTER, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES ISSUES CHARTERS TO STATE ORGANIZATIONS CALLED "DEPARTMENTS" THOSE DEPARTMENTS ARE EITHER UNINCORPORATED OR ARE INCORPORATED UNDER THE LAWS OF THE STATE IN WHICH THEY ARE LOCATED EACH DEPARTMENT GOVERNS ITSELF AND ELECTS ITS OWN OFFICERS DEPARTMENTS CONDUCT THEIR OWN PROGRAMS, DIRECT AND MANAGE THEIR BUSINESS AND FINANCIAL AFFAIRS AND OWN AND MAINTAIN THEIR OWN PROPERTY PURSUANT TO ITS CONGRESSIONAL CHARTER, THE VETERANS OF FOREIGN WARS OF THE UNITED STATES ALSO ISSUES CHARTERS TO LOCAL ORGANIZATIONS CALLED "POSTS" THOSE POSTS ARE EITHER UNINCORPORATED ASSOCIATIONS OR ARE INCORPORATED UNDER THE LAWS OF THE STATE IN WHICH THEY ARE LOCATED EACH POST GOVERNS ITSELF AND ELECTS ITS OWN OFFICERS POSTS CONDUCT THEIR OWN PROGRAMS, DIRECT AND MANAGE THEIR OWN BUSINESS AND FINANCIAL AFFAIRS, AND OWN AND MAINTAIN THEIR OWN PROPERTY THE RELATIONSHIP BETWEEN VETERANS OF FOREIGN WARS OF THE UNITED STATES AND A STATE DEPARTMENT OR A POST ARE ESTABLISHED BY THE CHARTER AND SET FORTH IN THE BY-LAWS AND MANUAL OF PROCEDURE OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES SECTION 709 OF THE MANUAL OF PROCEDURES PROVIDES, IN PART VETERANS OF FOREIGN WARS OF THE UNITED STATES IS A FEDERALLY CHARTERED MEMBERSHIP CORPORATION CREATED BY ACT OF CONGRESS IN ACCORDANCE WITH THAT LEGISLATION, VETERANS OF FOREIGN WARS OF THE UNITED STATES HAS ISSUED CHARTERS TO THE AUXILIARY, DEPARTMENTS AND OTHER UNITS, INCLUDING POSTS PURSUANT TO THEIR CHARTERS, THOSE UNITS ARE BOUND TO PURSUE THE PURPOSES SET FORTH IN THE CONGRESSIONAL CHARTER AND ABIDE BY THE CHARTER, BY-LAWS, MANUAL OF PROCEDURES AND THE LAWS AND USAGES OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES HOWEVER, EACH ORGANIZATION IS A SEPARATE UNINCORPORATED ASSOCIATION OR CORPORATION UNDER THE LAWS OF THE JURISDICTION IN WHICH EACH IS LOCATED THE VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT OWN AN INTEREST IN ANY CLUBROOM, CANTEEN, FACILITY OR ANY FUND-RAISING ACTIVITY OPERATED BY ANY SUCH CHARTERED UNIT, NOR ARE CLUBROOMS, CANTEENS, FACILITIES OR OTHER FUNDRAISING ACTIVITIES OPERATED FOR OR ON BEHALF OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT DERIVE ANY PROFIT FROM SUCH FACILITIES OR ACTIVITIES CLUBROOMS, CANTEENS, FACILITIES AND OTHER FUNDRAISING ACTIVITIES OF CHARTERED UNITS ARE CARRIED ON BY SUCH UNITS IN FURTHERANCE OF THE FRATERNAL, PATRIOTIC, HISTORICAL AND EDUCATIONAL PURPOSES SET FORTH BY CONGRESS VETERANS OF FOREIGN WARS OF THE UNITED STATES DOES NOT LEND MONEY OR EXTEND CREDIT TO ANY CHARTERED UNIT NOR IS IT RESPONSIBLE FOR THE DEBTS OR ANY OTHER LIABILITY INCURRED BY ANY CHARTERED UNIT OR ANY CLUBROOM, CANTEEN, FACILITY OR OTHER FUNDRAISING ACTIVITY OPERATED BY IT AS UNINCORPORATED ASSOCIATIONS OR CORPORATIONS, THEY ARE RESPONSIBLE FOR THEIR OWN DEBTS AND LIABILITIES</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	<p>PLENARY POWER CAN BE EXERCISED BY THE ANNUAL NATIONAL CONVENTION OF THE VETERANS OF FOREIGN WARS OF THE UNITED STATES, PRIMARILY UNDER THE POWER OF THE CONVENTION TO AMEND THE BY-LAWS OF THE ORGANIZATION. THE NATIONAL CONVENTION CONSISTS OF CERTAIN PRESENT AND PAST NATIONAL OFFICERS, MEMBERS OF THE NATIONAL COUNCIL OF ADMINISTRATION, CERTAIN OFFICERS OF THE SEPARATE STATE ORGANIZATIONS AND THOUSANDS OF DELEGATES ELECTED BY POSTS. HOWEVER, ADMINISTRATION OF THE ORGANIZATION'S AFFAIRS BETWEEN CONVENTIONS IS VESTED IN THE NATIONAL COUNCIL OF ADMINISTRATION, WHICH SERVES AS THE ORGANIZATION'S BOARD OF DIRECTORS. AMONG THE DUTIES OF THE COUNCIL IS BUDGETING, THE ESTABLISHMENT OF SALARIES FOR OFFICERS AND EMPLOYEES AND APPROVAL OF POLICIES AND PROCEDURES. THE COUNCIL CONSISTS OF CERTAIN ELECTED AND APPOINTED OFFICERS, NUMBERING 11, AND REGIONAL NATIONAL COUNCIL MEMBERS WHO REPRESENT MEMBERS IN EACH STATE AND ARE ELECTED BY DELEGATES AT THEIR RESPECTIVE STATE ORGANIZATION'S CONVENTIONS. THE REGIONAL NATIONAL COUNCIL MEMBERS TOTAL 52 AND CONSIST OF A REPRESENTATIVE FROM EACH OF THE FIFTY STATES AND TWO OVERSEAS DEPARTMENTS. THREE MEMBERS OF THE NATIONAL COUNCIL OF ADMINISTRATION ARE APPOINTED, RATHER THAN ELECTED. APPOINTED MEMBERS HAVE ALL VOTING RIGHTS OF ELECTED MEMBERS EXCEPT THAT THEY DO NOT VOTE ON THE APPOINTMENT OR REMOVAL OF SALARIED OFFICERS OF THE ORGANIZATION.</p>

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
VETERANS OF FOREIGN WARS OF THE UNITED STATES

Employer identification number
44-0474290

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)VETERANS OF FOREIGN WARS FOUNDATION 406 W 34TH STREET KANSAS CITY, MO 64111 43-1758998	VETERANS SERVICE	MO	501(C)(3)	LINE 7	VETERANS OF FOREIGN WARS OF THE UNITED STATES	Yes	

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a Yes	
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c Yes	
d Loans or loan guarantees to or for related organization(s)	1d	No
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o	No
p Reimbursement paid to related organization(s) for expenses	1p	No
q Reimbursement paid by related organization(s) for expenses	1q Yes	
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)VETERANS OF FOREIGN WARS FOUNDATION	A	43,212	FAIR MARKET VALUE
(2)VETERANS OF FOREIGN WARS FOUNDATION	C	2,450,225	FAIR MARKET VALUE
(3)VETERANS OF FOREIGN WARS FOUNDATION	Q	1,692,969	FAIR MARKET VALUE

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation